

STATE OF WEST VIRGINIA  
REVENUE COLLECTIONS  
FISCAL YEAR 2015  
OCTOBER 2014  
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2015	Estimated Collections October 2014	Actual Collections October 2014	Estimated Collections 4 Months July 14-Oct. 14	Actual Collections 4 Months July 14-Oct. 14	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 107,000	\$ 7,100	\$ 9,028	\$ 30,600	\$ 35,604	\$ 5,004	116%
Consumer Sales Tax/Use Tax	1,253,500	106,100	105,879	406,000	399,621	(6,379)	98%
Personal Income Tax	1,809,600	127,900	122,327	579,320	565,072	(14,248)	98%
Liquor Profit Transfers	16,000	1,190	1,217	4,540	5,159	619	114%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	8,350	762	648	2,828	2,418	(410)	86%
Tobacco Products Tax	105,000	9,400	9,396	36,200	37,077	877	102%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	650	50	88	240	223	(17)	93%
Charter Tax	0	0	2	0	29	29	0%
Property Transfer Tax	12,500	1,000	702	3,867	4,238	371	110%
Property Tax	6,700	890	1,383	3,349	3,414	65	102%
Insurance Tax	117,600	27,935	26,054	56,487	54,096	(2,391)	96%
Departmental Collections	17,600	1,013	1,045	4,312	4,156	(156)	96%
Corporation Income/Business Franchise Tax	201,500	8,500	8,366	65,325	65,205	(120)	100%
Miscellaneous Receipts	17,800	497	575	4,656	4,550	(106)	98%
Miscellaneous Transfers	1,000	56	0	548	2,887	2,339	527%
Interest Income	1,500	125	(107)	500	340	(160)	68%
Severance Tax	474,600	27,500	38,126	129,200	105,248	(23,952)	81%
Telecommunications Tax	0	0	0	0	0	0	0%
Special Revenue Transfer	0	0	0	0	0	0	0%
HB 102 - Lottery Transfers	92,600	5,160	5,344	16,012	17,514	1,502	109%
Video Lottery Transfers	0	0	0	0	67	67	0%
Liquor License Renewal	451	71	71	184	184	0	100%
Senior Citizen Tax Credit Reimbursement	10,000	80	230	980	516	(464)	53%
Tax Amnesty	0	0	0	0	0	0	0%
<b>TOTAL</b>	<b>\$ 4,253,951</b>	<b>\$ 325,329</b>	<b>\$ 330,374</b>	<b>\$ 1,345,148</b>	<b>\$ 1,307,618</b>	<b>\$ (37,530)</b>	
Increase or Decrease Over Estimate			\$ 5,045		\$ (37,530)		
Percent Collected			102%		97%		

Source: wvOASIS  
State Auditor's Office, Glen B. Gainer III, State Auditor  
Department of Revenue, Robert S. Kiss, Cabinet Secretary  
Prepared by the State Budget Office  
November 3, 2014

STATE OF WEST VIRGINIA  
COMPARISON OF REVENUES  
OCTOBER 2013 VS OCTOBER 2014  
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Collections October 2013	Actual Collections October 2014	Actual Collections 4 Months July 13-Oct. 13	Actual Collections 4 Months July 14-Oct. 14	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 7,664	\$ 9,028	\$ 33,589	\$ 35,604	\$ 2,015	6%
Consumer Sales Tax/Use Tax	101,933	105,879	403,141	399,621	(3,520)	-1%
Personal Income Tax	122,613	122,327	537,220	565,072	27,852	5%
Liquor Profit Transfers	1,164	1,217	4,805	5,159	354	7%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	650	648	2,758	2,418	(340)	-12%
Tobacco Products Tax	9,834	9,396	36,252	37,077	825	2%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	59	88	237	223	(14)	-6%
Charter Tax	12	2	24	29	5	21%
Property Transfer Tax	775	702	3,538	4,238	700	20%
Property Tax	803	1,383	3,418	3,414	(4)	0%
Insurance Tax	24,204	26,054	51,765	54,096	2,331	5%
Departmental Collections	1,085	1,045	4,125	4,156	31	1%
Corporation Income/Business Franchise Tax	7,412	8,366	68,689	65,205	(3,484)	-5%
Miscellaneous Receipts	450	575	1,479	4,550	3,071	208%
Miscellaneous Transfers	0	0	745	2,887	2,142	288%
Interest Income	311	(107)	(590)	340	930	-158%
Severance Tax	34,396	38,126	137,969	105,248	(32,721)	-24%
Telecommunications Tax	0	0	(261)	0	261	-100%
Special Revenue Transfer	0	0	0	0	0	0%
HB 102 - Lottery Transfers	0	5,344	0	17,514	17,514	0%
Video Lottery Transfers	6	0	84	67	(17)	-20%
Liquor License Renewal	92	71	184	184	0	0%
Senior Citizen Tax Credit Reimbursement	80	230	1,063	516	(547)	-51%
Tax Amnesty	0	0	0	0	0	0%
<b>TOTAL</b>	<b>\$ 313,543</b>	<b>\$ 330,374</b>	<b>\$ 1,290,234</b>	<b>\$ 1,307,618</b>	<b>\$ 17,384</b>	
Increase or Decrease Over Prior Period		\$ 16,831		\$ 17,384		
% Increase or Decrease Over Prior Period		5%		1%		

STATE OF WEST VIRGINIA  
REVENUE COLLECTIONS  
FISCAL YEAR 2015  
OCTOBER 2014  
(IN THOUSANDS)

STATE ROAD FUND

SOURCE	Estimated Collections FY 2015	Estimated Collections October 2014	Actual Collections October 2014	Estimated Collections 4 Months July 14-Oct. 14	Actual Collections 4 Months July 14-Oct. 14	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Registration Fees	\$ 91,674	\$ 6,705	\$ 6,913	\$ 30,592	\$ 31,306	\$ 714	102%
Sales (Privilege) Tax	176,680	15,462	19,483	65,068	75,363	10,295	116%
Motor Fuel Tax	431,500	35,100	34,813	145,800	153,982	8,182	106%
Highway Litter Control Fund	1,734	127	181	578	460	(118)	80%
<b>TOTAL</b>	<b>\$ 701,588</b>	<b>\$ 57,394</b>	<b>\$ 61,390</b>	<b>\$ 242,038</b>	<b>\$ 261,111</b>	<b>\$ 19,073</b>	
Increase or Decrease Over Estimate			\$ 3,996		\$ 19,073		
Percent Collected			107%		108%		

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November 3, 2014

STATE OF WEST VIRGINIA  
 COMPARISON OF REVENUES  
 OCTOBER 2013 VS OCTOBER 2014  
 (IN THOUSANDS)

STATE ROAD FUND

SOURCE	Actual Collections October 2013	Actual Collections October 2014	Actual Collections 4 Months July 13-Oct. 13	Actual Collections 4 Months July 14-Oct. 14	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Registration Fees	\$ 6,869	\$ 6,913	\$ 29,412	\$ 31,306	\$ 1,894	6%
Privilege Tax	15,399	19,483	70,475	75,363	4,888	7%
Motor Fuel Taxes	37,325	34,813	164,290	153,982	(10,308)	-6%
Highway Litter Control Fund	168	181	551	460	(91)	-17%
<b>TOTAL</b>	<b>\$ 59,761</b>	<b>\$ 61,390</b>	<b>\$ 264,728</b>	<b>\$ 261,111</b>	<b>\$ (3,617)</b>	
Increase or Decrease Over Prior Period		\$ 1,629		\$ (3,617)		
% Increase or Decrease Over Prior Period		3%		-1%		





STATE OF WEST VIRGINIA  
GENERAL REVENUE FUND CASH ACTIVITY  
For the period ended October 31, 2014  
(Amounts expressed in thousands)

	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	\$412,362	\$460,901	\$431,789	\$416,827	\$437,346	\$437,346	\$437,346	\$437,346	\$437,346	\$437,346	\$437,346	\$437,346
Expenditures/transfers of prior year/surplus appropriations*	(25,092)	(17,708)	(14,590)	(9,023)	0	0	0	0	0	0	0	0
Current Year Cash Flows:												
Excess (deficit) of monthly revenues over expenditures*	10,631	(11,404)	62,628	29,542	0	0	0	0	0	0	0	0
Transfers from/(to) Rainy Day Fund	63,000	0	(63,000)	0	0	0	0	0	0	0	0	0
Transfers from/(to) Income Tax Refund Reserve Fund	0	0	0	0	0	0	0	0	0	0	0	0
Special revenue expirations to surplus	0	0	0	0	0	0	0	0	0	0	0	0
Ending Cash Balance*	\$460,901	\$431,789	\$416,827	\$437,346	\$437,346	\$437,346	\$437,346	\$437,346	\$437,346	\$437,346	\$437,346	\$437,346

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November 3, 2014

\* Amounts for are estimated for these items.